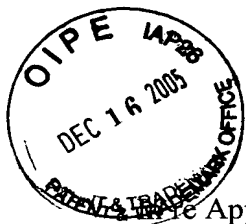


ATTORNEY DOCKET NO.:
062891.0381

SERIAL NO.
09/477,297



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Issue Application of: James R. Tighe et al.
Serial No.: 09/477,297
Filed: January 4, 2000
Group No.: 2661
Examiner: Steven Blount
Notice of Allowance Mailed: September 23, 2005
Confirmation No.: 9048
Title: SYSTEM AND METHOD FOR A VIRTUAL TELEPHONY
INTERMEDIARY

Mail Stop ISSUE FEE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

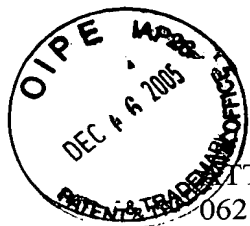
CERTIFICATE OF MAILING BY EXPRESS MAIL

I hereby certify that the attached Issue Fee Transmittal (PTOL-85) (one (1) page) and Comments on Allowance is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 C.F.R. 1.10 on this 14th day of December 2005 addressed to Mail Stop ISSUE FEE, Commissioner of Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Willie Jiles

Willie Jiles

Express Mail Receipt
No. EV 733640195 US



ATTORNEY DOCKET NO.
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PATENT APPLICATION
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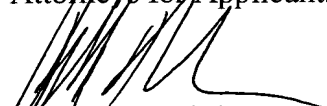
Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

RESPONSE TO REASONS FOR ALLOWANCE

Applicants appreciate the Examiner's allowance of Claims 1, 4-7, 9-11, 13-18, 20-21 and 24-34. Pursuant to 37 C.F.R. § 1.104, Applicants respectfully issue a statement commenting on the Examiner's reasons for allowance. Applicants respectfully disagree with the Examiner's reasons for allowance to the extent that they are inconsistent with applicable case law, statutes, and regulations. Furthermore, Applicants do not admit to any characterization or limitation of the claims or to any characterization of a reference by the Examiner, particularly any that are inconsistent with the language of the claims considered in their entirety and including all of their constituent limitations.

Respectfully submitted,
BAKER BOTTS L.L.P.
Attorneys for Applicants


Bradley P. Williams
Registration No. 40,227

Date: 12/14/05

CUSTOMER NO. 05073